

**CONFERENCE COMMITTEE REPORT
DIGEST FOR ESB 494**

Citations Affected: IC 6-2.3-4-3.

Synopsis: Utility receipts tax exemption. Exempts gross receipts received by a political subdivision for sewer and sewage service from the utility receipts tax. **(This conference committee report does the following: (1) Removes provisions that would have allowed a regional water, sewage, or solid waste district to establish a cumulative improvements fund and levy a special benefits tax. (2) Removes related changes to the bonding authority of the district.)**

Effective: January 1, 2003 (retroactive).

Adopted

Rejected

CONFERENCE COMMITTEE REPORT

MR. SPEAKER:

Your Conference Committee appointed to confer with a like committee from the Senate upon Engrossed House Amendments to Engrossed Senate Bill No. 494 respectfully reports that said two committees have conferred and agreed as follows to wit:

that the Senate recede from its dissent from all House amendments and that the Senate now concur in all House amendments to the bill and that the bill be further amended as follows:

- 1 Delete everything after the enacting clause and insert the following:
- 2 SECTION 1. IC 6-2.3-4-3, AS ADDED BY P.L.192-2002(ss),
- 3 SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 4 JANUARY 1, 2003 (RETROACTIVE)]: Sec. 3. Gross receipts
- 5 received by:
- 6 (1) a conservancy district established under IC 14-33-20 or
- 7 IC 13-3-4 (before its repeal);
- 8 (2) a regional water, sewage, or solid waste district established
- 9 under IC 13-26 or IC 13-3-2 (before its repeal);
- 10 (3) a nonprofit corporation formed solely for the purpose of
- 11 supplying water to the public;
- 12 (4) a county solid waste management district or a joint solid waste
- 13 management district established under IC 13-21 or IC 13-9.5-2
- 14 (before its repeal);
- 15 (5) a nonprofit corporation formed for the purpose of providing a
- 16 combination of:
- 17 (A) water; and
- 18 (B) sewer and sewage service;
- 19 to the public; ~~or~~
- 20 (6) a county onsite waste management district established under
- 21 IC 36-11; **or**

- 1 **(7) a political subdivision for sewer and sewage service;**
- 2 are exempt from the utility receipts tax.
- 3 **SECTION 2. An emergency is declared for this act.**
 (Reference is to ESB 494 as reprinted April 1, 2003.)

Conference Committee Report
on
Engrossed Senate Bill 494

Signed by:

Senator Server
Chairperson

Representative Avery

Senator Lanane

Representative Becker

Senate Conferees

House Conferees